

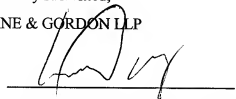
REMARKS/ARGUMENTS

If there are any additional fees resulting from this communication, please charge same to our Deposit Account No. 16-0820, our Order No. 40948

Respectfully submitted,

PEARNE & GORDON LLP

By:

A handwritten signature in black ink, appearing to read 'M. Garvey', is written over a horizontal line.

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Date: August 24, 2006